EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations, which replace existing ones, taking into account the provisions of the Local Government Act, 1958, provide for the submission of information, estimates and conclusive calculations, times of payment, etc. in relation to the Rate-deficiency Grants under section 2 of the Local Government Act, 1948, and sections 5 to 7 of the Act of 1958 for 1959-60 and subsequent years.

1959 No. 259

The Rate-product (County Boroughs) Rules, 1959

Made - - - - 13*th February*, 1959
Coming into Operation 23*rd February*, 1959

The Minister of Housing and Local Government, in exercise of his powers under section 16 of the Local Government Act, 1958(a), and of all other powers enabling him in that behalf, hereby makes the following rules:—

1. These rules may be cited as the Rate-product (County Boroughs) Rules, 1959, and shall come into operation on the 23rd day of February, 1959.

2. These rules shall apply in relation to general grants and to Rate-deficiency Grants for the year 1959-60 and any subsequent year.

3.—(1) The Interpretation Act, 1889(b), applies to the interpretation of these rules as it applies to the interpretation of an Act of Parliament.

(2) In these rules—

"year" means a period of twelve months beginning with the 1st day of April;

"rate" means a general rate, including any amount levied together with, and as an additional item of, a general rate;

"gas hereditament" means a hereditament which a Gas Board is, under section 6 of the Rating and Valuation (Miscellaneous Provisions) Act, 1955(c), to be treated as occupying in the county borough;

"electricity hereditament" means a hereditament which an Electricity Board is, under section 12 of the Local Government Act, 1958, to be treated as occupying in the county borough;

"gross rate income", in relation to any area and to any year, means the total of the gross amounts appearing in the rate book as assessed in respect of hereditaments in the area by the rates made in respect of the year, or any portion thereof, increased by—

(i) (*a*) the amounts which under statutory provision fall to be taken into account for the purpose of ascertaining the proceeds of any rate for the year in respect of contributions in aid of rates;

(a) 6 & 7 Eliz. 2. c. 55. (b) 52 & 53 Vict. c. 63. (c) 4 & 5 Eliz. 2. c. 9.

(*b*) the amounts of any payments receivable in respect of the year, or any portion thereof, under section 133 of the Lands Clauses Consolidation Act, 1845(a) ; and

(*c*) any amounts found during the year to be recoverable under section 42 of the Local Government Act, 1948(b), or any similar provision, whether applicable to the valuation list or to a rate, or in respect of rates previously written off as irrecoverable ;

in respect of hereditaments in, or former hereditaments in, the area ; and

(ii) in the case of a county borough as a whole the amounts received in the year under section 100 of the Local Government Act, 1948 (other than in respect of the year 1958-59 or any earlier year), and in the case of part of a county borough the sum which bears to such amounts the same proportion as the aggregate rateable value of all the hereditaments in such part, as shown in the valuation list at the beginning of the year, bears to the aggregate rateable value of all the hereditaments in the county borough, as so shown ;

" cost of collection ", in relation to any year, means—

(i) in relation to a county borough as a whole, the net cost of making, collecting and recovering rates during the year, including a proper proportion of such expenses as are attributable in part to the matters aforesaid and in part to other matters, but not including any proportion of any allowances made to owners or occupiers or of any expenses incurred in relation to any proposal for the alteration of the valuation list ; and

(ii) in relation to a part of a county borough, the sum which bears to the cost of collection in the county borough as a whole the same proportion as the aggregate rateable value of all the hereditaments in such part, as shown in the valuation list at the beginning of the year, bears to the aggregate rateable value of all the hereditaments in the county borough, as so shown :

For the purposes of this definition, the net cost of making, collecting, and recovering rates during the year includes any sums properly paid by the rating authority during the year as compensation for the loss of employment or diminution of emoluments of any person whose remuneration is, or would, had he continued to be employed by the rating authority, have been, chargeable as part of such net cost, or properly borne by the general rate fund in respect of any injury allowance or gratuity payable to or in respect of any such person under statutory provision or in respect of any increase of any annual pension or superannuation allowance, retirement grant, widow's pension or death grant payable to or in respect of any such person arising from statutory provision for such increase or from the treatment, under such provision, of non-contributing service as contributing service ; and

" loss on collection ", in relation to any area and to any year, means the total amount written off during the year in the rate book as irrecoverable in respect of hereditaments in the area, whether in respect of the current rate or in respect of arrears of any previous rate, exclusive of any allowances made to owners or occupiers under section 8 of the Rating and Valuation Act, 1925(c), but including all other allowances, commissions, abatements and repayments.

(a) 8 & 9 Vict. c. 18. (b) 11 & 12 Geo. 6. c. 26. (c) 15 & 16 Geo. 5. c. 90.

In sub-paragraph (ii) of the definition of "gross rate income" and in the definition of "cost of collection", "hereditaments" does not include any gas hereditament or electricity hereditament.

4. The council of each county borough shall as soon as may be after the close of any year calculate the product of a rate of one penny in the pound for that year in the county borough.

5. The product of a rate of one penny in the pound in any county borough for any year shall be calculated by deducting from the gross rate income the cost of collection and the loss on collection and dividing the remainder by the total of the pence in the pound of the rates :

Provided that if the total of the pence in the pound of the rates is not the same throughout the county borough the council shall so calculate the product of a rate of one penny in the pound separately for each part of the county borough in which a different total has been levied, and the product of a rate of one penny in the pound in the county borough shall be taken to be the sum of the products of rates of one penny in the pound in the several parts as so calculated and of a rate of one penny in the pound on any gas hereditament or electricity hereditament.

6. The calculations required by these rules for any year shall be included in the accounts submitted by the council of a county borough to the district auditor, and the auditor's certificate allowing the accounts shall be construed as a certificate that, subject to any amendments made by him, such calculations have been properly and correctly made.

Given under the official seal of the Minister of Housing and Local Government this thirteenth day of February, nineteen hundred and fifty-nine.

(L.S.)

F. L. Edwards,
Under Secretary,
Ministry of Housing and Local Government.

EXPLANATORY NOTE

(This note is not part of the Rules but is intended to indicate their general purport.)

These rules provide for the determination of the product of a rate of one penny in the pound for any county borough, for the purpose of the general grants under the Local Government Act, 1958, and the Rate-deficiency Grants under section 2 of the Local Government Act, 1948, and sections 5 to 7 of the Act of 1958 for 1959-60 and subsequent years.